

# Donations Policy

<b><i>Purpose:</i></b>	To establish the Association's responsibility for receiving and giving of donations.
<b><i>Date:</i></b>	28 February 2023
<b><i>Review Date:</i></b>	February 2025
<b><i>Guidance:</i></b>	Scottish Housing Regulator Social Housing Charter Scottish Public Service Ombudsman Complaints Standards Authority
<b><i>Regulatory Standards:</i></b>	<p>Standard 2 - The RSL is open and accountable for what it does. It understands and takes account of the need and priorities of its tenants, service users and stakeholders and its primary focus is the sustainable achievement of these priorities.</p> <p>Standard 3 - The RSL manages its resources to ensure its financial well-being, while maintaining rents at a level that tenants can afford to pay.</p> <p>Standard 5 - The RSL conducts its affairs with honesty and integrity.</p>
<b><i>PRWG Meeting:</i></b>	28 February 2023
<b><i>Board Approval:</i></b>	28 February 2023

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## **1 INTRODUCTION**

- 1.1 DPHA is committed to the principles of good corporate governance and sustainability and to developing fair and consistent policies, procedures and practices.
- 1.2 This policy document covers donations and legacies made to DPHA and requests made to DPHA for donations.

## **2 PRINCIPLES**

- Any donations received or made, is compliant with applicable laws and the Rules of DPHA.
- Any donation received or made, is not made to secure an improper business advantage.
- Any donations made are to a properly established charity and there is a valid charitable purpose for the donation.

## **3 PURPOSE**

- 3.1 The purpose of this policy is to set out clear guidelines and procedures about:
- How the Association will deal with donations and legacies;
  - How the Association will respond to requests for donations;
  - Who, at senior level within the Association, will be responsible for dealing with donations and legacies?

## **4 RULES**

- 4.1 The Association's Rules permit it to receive legacies and donations from benefactors – the Rule in question reads as follows:

*"47.8 accept donations in support of the activities of the Association"*

- 4.2 The Association's Rules also permit it to make donations – the Rule in question reads as follows:

*"79.2 The Board shall set and review periodically its policy for the donation of funds to charities. Such donations must further the objects of the Association and the Board shall report to the Members on such donations."*

- 4.3 The Association's objectives, as a registered social landlord and a registered Scottish charity, are set out in its Rules and read as follows:

*"Objects*

2. *The objects of the Association are:*

- 2.1 *to provide for the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage through the provision, construction, improvement and management of land and accommodation and the provision of care; and*
- 2.2 *any other purpose or object permitted under Section 24 of the Housing (Scotland) Act 2010 which is charitable both for the purposes of Section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and also in relation to the application of the Taxes Acts."*

**5 DONATIONS AND LEGACIES MADE TO DPHA**

- 5.1 The Association will encourage donations and legacies. However, the Association will not attract or seek donations or legacies through advertising in newspapers.
- 5.2 The Association will respond to potential donor requests for information and will offer guidance accordingly. However, where a potential donor wishes to leave a legacy in a will the Association will liaise, if possible, with the donor through an independent body or person – for example a solicitor, doctor, or family member.
- 5.3 Where a legacy or donation is made towards the running costs of the Association, without any restriction as to its use, the Association will determine how best to utilise it.
- 5.4 In respect of fixed asset donations then the Association will arrange for the asset's legal title to be transferred to the Association at its cost.
- 5.5 The Association will not accept donation of fixed assets which run counter to the Association's legal, ethical and moral objectives, for example that a property is left to the Association for the sole use of accommodating one section of society precluding all others.
- 5.6 The Association may choose not to accept the donation of a fixed assets or properties whose condition is considered to be unacceptably poor warranting remedial work.
- 5.7 The Association may also choose not to accept fixed assets or properties which have restrictive covenants in place regarding change of use or development/improvement to meet modern housing standards. This includes listed buildings.
- 5.8 The Association may choose to dispose of a donated fixed asset or property subject to the price realised being applied according to the Association's objectives. Restrictive covenants preventing disposals may lead to a donation being declined.
- 5.9 In respect of the donation of equity stock listed on any exchange then the Association may retain the equity or stock holding earning dividends and participating in corporate activity e.g. rights issue, associated with stock as a stock holder. Dividends or earnings

on equities or stock are subject to them being applied according to the Association's objectives. Any corporate activity must be consistent with the Association's objectives.

- 5.10 The Association may decide to dispose of the stock at a value and at a time of its choosing subject to the price realised being applied according to the Association's objectives. Restrictive covenants preventing disposals may lead to a donation being declined.
- 5.11 The donation of chattels such as antiques or items of other value not used in the business operations of the Association may be retained or disposed of at a value and at a time of the Association's choosing subject to the price realised being applied according to the Association's objectives.
- 5.12 Where the Association receives cash donations, it will adhere to the following procedures:
- Only designated personnel of the Association will be permitted to receive cash donations;
  - Upon receiving a cash donation, the designated personnel will issue a receipt and put the cash donation in the Association's safe;
  - The designated personnel will notify the Chief Executive (in their absence the Finance Agent);
- 5.13 The Association may accept donations in kind, unless directed otherwise by the donor, will exercise its discretion as to the suitability (for example whether it complies with the appropriate regulations, safety standards or law) or distribution (for example to tenants of the Association's) of the donation in kind.
- 5.14 The Association may dispose of the donation in kind (for example by way of a sale - subject to the price realised being applied in accordance with the Association's objectives - or by way of discarding it) but only with the permission of the donor, where this is possible, or the donor's executors.
- 5.15 The Association may communicate and engage with donors with a view to facilitating a legacy, bequest or donation.
- 5.16 The Association manage Dalmeir Out of School Care Group (DOSCG). The group self-fund through organised activities e.g. Sponsored Walk, Bag Packing and Christmas Fayres. The group will accept donations and legacies in line with this Policy.

## **6 RESTRICTED FUNDS**

- 6.1 Where a donor wishes his donation or legacy to be directed towards a specific project, or to benefit a geographical area or a class of beneficiaries, the Association will assess the donation and / or legacy to ensure that the donor's wishes can be

respected and implemented. Where this is possible, the Association will use the donation or legacy for the identified matter.

- 6.2 Where this is not possible (for example because the project is not, in the Association's view, any longer feasible or desirable, or the beneficiaries targeted by the donor do not fall within the Association's own beneficiaries), then the Association's approach will depend on whether the donation or legacy forms a "Restricted Fund" or not.
- 6.3 Restricted Funds are defined in charity law as property (including money) given to a charity for a specific purpose and in respect of which conditions have been imposed as to its use.
- 6.4 If the donation or legacy does not form a Restricted Fund, then DPHA will apply the donation or legacy to an alternative aim most closely aligned with and related to the donor's wish or legacy. In doing so, the Association will endeavour to consult the donor (if they are still available) or the donor's relatives.
- 6.5 If the donation or legacy is a Restricted Fund, then the Association will approach the donor (if possible) to ascertain the wishes of the donor and ensure that those wishes can be achieved, albeit in a slightly different manner from that originally envisaged by the donor. If the donor's wishes cannot be ascertained (for example, because the donor is now deceased) then the Association will consider whether an application to the Office of the Scottish Charity Regulator (OSCR) for reorganisation of Restricted Funds is appropriate. If so, the Association will follow OSCR's application procedure and comply with any decision of OSCR on such an application.

## **7 REGISTER OF DONORS AND BENEFACTORS**

- 7.1 The Association will keep a register of all donations and legacies, which register will comprise:
- The name of the donor [and all relevant details];
  - Whether the donation or legacy is to be publicised or kept anonymous – depending:
    - on the terms of the donation or legacy; or
    - the expressed wishes of the donor; or
    - whether the Association, in its absolute discretion, deems anonymity preferable to publicity;
  - The amount of the donation or legacy;
  - Whether the legacy is Restricted Fund or not and the type of restriction;
  - Whether the donation or legacy was in cash, assets, equities, chattels or kind;
  - The conditions, if any, (for example anonymity etc.) attached to the donation or legacy;

- Details of the agents or representatives of the donors;
- 7.2 Notwithstanding the above, the Association will also assess whether the donation or legacy should be accepted, rejected and / or returned.
- 7.3 In addition, where a donation or legacy is from an employee, a Board member or contractor, or a family member of any of them, the Association will verify whether such donation or legacy complies with the Association's internal policies, and the law, relating to the matter of gifts from an employee, a Board member or contractor, or a family member of any of them.

## **8 EXCEPTIONAL CIRCUMSTANCES**

- 8.1 In exceptional circumstances the Association may agree to apply all or part of a donation or legacy over time or in instalments. However, strict criteria, which must be adhered to and met, will be applied by the Association's Board. Examples of exceptional circumstances may be where the amount is such that partial and regulated distributions are more appropriate.
- 8.2 In any exceptional circumstance the Association will use its best endeavours to obtain the donor's consent, where this is possible, or the consent of the donor's family or executors.

## **9 DELEGATED AUTHORITIES**

- 9.1 The Board delegates authority to the Chief Executive to determine the appropriateness of any acceptance or decline of a donation of any type of asset.
- 9.2 Any decision on disposals or retention of a donated asset, stock, chattel or equity in accordance with the terms of this policy document shall require approval by the Board.
- 9.3 The development of procedures and records required to comply with this policy document shall be the responsibility of the Chief Executive to establish and monitor.

## **10 REQUESTS FOR DONATIONS**

- 10.1 Our Rules (Rule 79.2) outline that the Board shall set and review periodically its policy for the donation of funds to local groups or charities. Such donations must further the objects of the Association and the Board shall report to the Members on such donations.
- 10.2 The Board will consider on an annual basis, whether or not it is appropriate to set aside any funds for donations to local groups or charities.
- 10.3 The Board will consider and agree the amount to be set aside and the appropriateness of ring-fencing amounts in the Donations Fund (aka Giving by Margo Fund) for specific purposes. Any proposals and approved budget for donations take cognisance of limits placed upon us by our lenders.

- 10.4 Separate revenue funds may be agreed annually, by the Board and as part of the budget process, to support Wider Action.
- 10.5 The Board delegate authority to consider and make decisions in respect of applications to the Donations Fund as detailed below:
- Requests less than or equal to £200 – Chief Executive
  - Requests more than £200, but less than or equal to £300 – Chief Executive and either Chair or Vice Chair. In exceptional circumstances, any requests greater than £300 will be subject to a review by Chief Executive and Chair or Vice Chair. Following review approval will be at the discretion of the Board.
- 10.6 The Board, as Charitable Trustees, have set out clear procedures and criteria for the award of donations from the Donations Fund. The Chief Executive will report back to the Board on applications received and awards made.
- 10.7 Where a member of our Board, or one of our people as defined within the Entitlement, Payments & Benefits Policy (EPB) has any connection with the individual or organisation applying for a donation, they should declare this and they should not take part in either the consideration of or any decision on the application. All declarations of interest must be recorded in the EPB register whether a donation is agreed or not.
- 10.8 Applications should be made in writing, ideally using the form provided by us (Appendix 1). The application for funding must demonstrate that the group activity will further the aims and objectives of DPHA.
- 10.9 Where DPHA makes a donation, we reserve the right to publicise the donation as part of our communications plan using press, social media and our website.

## **11 APPLICATION CRITERIA**

- 11.1 When considering requests for support, one of the following objectives must be met:
- The application must be from a local group or charitable organisation based in or operating in the same geographical area(s) as DPHA which further the aims and objectives of the Association.
  - The Associations' tenants should receive a direct benefit from the donation.
- 11.2 The aims of the Donations Fund are to:
- Improve community spirit and involvement of residents
  - Support fundraising initiatives which benefit tenants of DPHA and the communities they live in or similar initiatives of groups in the local or wider community
  - Raise the profile of social housing and the importance of housing in people's lives.
- 11.3 The benefits will include raising the profile of DPHA and helping to create goodwill.



11.5 DPHA's Donations Fund is particularly interested in projects that fall into the following categories and those that can demonstrate the biggest impact on our tenants:

- Financial Inclusion
- Health and Wellbeing
- Social Inclusion
- Skills Training
- Digital Inclusion
- Employment and Volunteering

11.6 In order to achieve this, the following criteria are applied:

- The request must be delivered in the area within which DPHA operates.
- Evidence on how the project will directly support DPHA tenants will be requested.
- Only one application every 12 months (over a rolling period), per organisation will be considered.
- All applications regardless of the scale of the project will be considered.
- All applications should show any other funding sources.

## **12 CHARITABLE DONATIONS FUND PROCEDURE**

12.1 The Finance Agent will incorporate ~~any~~ the amount agreed by The Board for the Donations Fund into the annual budget.

12.2 The Finance Agent will ensure that details of donations given from the Donations Fund are presented to members at the AGM.

12.3 The Chief Executive will ensure that a register is maintained of all applications to DPHA together with details of those which are approved or declined.

12.4 When an application is received the Chief Executive will ensure:

- that any declarations of interest are recorded (any staff/Board members listed will not be involved in the assessment of the application)
- that a check of the validity of the group or charity is undertaken and recorded.
- that a panel of appropriate board/staff is formed to consider and make a decision on whether to approve or decline the application

- that the application is considered and approved/declined within one month, the decision notified to the applicant within 5 days and advised to the Board at its next meeting
- that for successful funding applications, charities/groups will be required to submit supporting documentation within 6 months of receipt to show how the fund was spent

### **13 MONITORING AND REVIEW**

13.1 A register of Donations issued to groups/charities will be monitored and updated to show the following details:

- Date of application approval
- Group/charity name
- Amount of donation
- Date of receipt of supporting documentation

13.2 On an annual basis, the Chief Executive will prepare a summary report which will be presented to the Board providing details of the amounts and the reason for all donations paid out of the Donations Fund approved by the Board. Members will receive a report on donations as part of the information provided at the Annual General Meeting.

### **14 ANTI FRAUD, BRIBERY & CORRUPTION**

14.1 DPHA is responsible for significant amounts of finance and other resources. There is a high overall value of organisational assets, there are large amounts of money received and paid out and there is a high volume of supporting contractual and financial transactions. Therefore, there is always a risk that dishonest people will try to defraud DPHA.

14.2 DPHA has an Anti-Fraud, Bribery and Corruption Policy and the requirements of the policy should be fully recognised when implementing this policy.

### **15 BREACHES OF THIS POLICY**

15.1 If an employee knowingly breaches the conditions of this policy, this will be grounds for disciplinary action.

### **16 REVIEW OF POLICY**

16.1 This policy was adopted by our Board on 28 February 2023. It will be reviewed in accordance with legislative change and good practice and not later than February 2026.

### **17.0 EQUALITY AND HUMAN RIGHTS**

- 171 We are committed to promoting an environment of respect, understanding, encouraging diversity and eliminating discrimination by providing equality of opportunity for all. This is reflected in our Equality and Human Rights Policy.

## **18.0 COMPLAINTS**

- 18.1 Although we are committed to providing high levels of service, we accept that there may be occasions where you may not be not satisfied with the service you have received from us. We value all complaints and use this information to help us improve our services. Our Complaints Policy describes our complaints procedure and how to make a complaint.

## **19.0 DATA PROTECTION**

- 19.1 We will treat personal data in line with our obligations under the current data protection regulations and our Privacy Policy. Information regarding how data will be used and the basis for processing your data is provided in our Customer Fair Processing Notice.

## APPLICATION FOR A DONATIONS FUND (aka Giving by Margo)

**Details of the Person Making the Application (Applications can only be made on behalf of a registered charity/local group)**

Name: .....

Address: .....

Contact Details: .....

In what way are you involved in this charity/local group? .....

### Declaration of Interest

Please provide details of any connection you (or anyone else in the charity/local group that you know of) may have to anyone who is a Board Member or works for the Association. \*

.....  
 \*Please note that this does not mean that your application will receive either favourable or detrimental treatment but will enable us to recognise and manage the process in an open and accountable manner.

**Amount Requested £** .....

### Details of the Charity you are Requesting a Donation for:

Charity Name: .....

Charity Reference Number: .....

### Details of the Local Group you are Requesting a Donation for:

Name: .....

### Application Criteria (please refer to the procedure at the back of this form)

Please describe briefly how this charity proposes to use a donation from DPHA to assist in achieving our organisational objectives - To provide for the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage through the provision, construction, improvement and management of land and accommodation and the provision of care.:

.....  
 Please outline how DPHA's tenants or prospective tenants would receive a direct benefit from the donation.:

.....  
 Please outline what the money will be used for:

.....  
 .....  
 .....  
 .....  
 .....

I understand that details of any donation from DPHA may be made available to the public either on request or may be promoted through the press, social media or on DPHA's website.

Signed: ..... Date: .....

Please provide bank details:

Account Name: .....

Sort Code: .....

Account Number: .....

Bank Name and Address: .....

.....

\*\* Please note that DPHA may contact the charity separately to confirm bank account details.

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**For Office Use Only**

Application considered by ..... Date

.....

Donation approved: Yes/No Amount: £ ..... .

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**Please complete and return this form to:-**

Dalmuir Park Housing Association Ltd

Beardmore House

631 Dumbarton Road

Dalmuir

Clydebank

G81 4EU

## **PROCEDURE ON THE AWARDING OF DONATIONS FUND (aka Giving by Margo)**

This procedure should be read in conjunction with the Donations Policy.

### **1 Application criteria**

1.1 When considering requests for support, the following objectives are applied:

- The application must be from a charitable organisation and further the objects of the Association wish are to provide for the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage through the provision, construction, improvement and management of land and accommodation and the provision of care.
- The associations' tenants or prospective tenants should receive a direct benefit from the donation.
- The charity or organisation should be based in or operate in the same geographical area(s) as DPHA.

1.2 DPHA's Charitable Donations Fund is particularly interested in projects that fall into the following categories and those that can demonstrate the biggest impact on our tenants:

- |                        |                               |
|------------------------|-------------------------------|
| • Financial Inclusion  | • Skills Training             |
| • Health and Wellbeing | • Digital Inclusion           |
| • Social Inclusion     | • Employment and Volunteering |

1.3 In order to achieve this, the following criteria are applied:

- The request must be delivered in the area within which DPHA operates.
- Evidence on how the project will directly support DPHA tenants will be requested.
- Only one application every 12 months (over a rolling period), per organisation will be considered.
- All applications regardless of the scale of the project will be considered.
- All applications should show any other funding sources.

### **2 Applying for Funds**

2.1 When we receive an application for funds from you, DPHA will acknowledge your application, normally within 5 working days.

2.2 We will make arrangements for your application to be assessed, normally within one month

2.3 We will confirm the decision of the assessment panel to you, normally within 5 working days.

2.4 We will check the validity of the charity before a payment is made.

### **3 Registers**

3.1 The details of the application, decision and amount of any funds granted will be recorded on the Donations register.

3.2 The details of any declarations of interest from applicants requesting a donation will be recorded on the Declarations of Interests Register.